

### **Test Scenario #7**

Primary Taxpayer: **Test R. De La Hoya**  
SSN: 400-00-**4220**

Secondary Taxpayer: Ruby D. Monday  
SSN: 400-00-4270

Filing Status: 2 – Married, filing separately on a combined return

Family Size: 4

Refund – Direct Deposit

Test Scenario #7 includes the following forms:

- Form 740
- Schedule A
- Schedule M
- Form 8879-K

Supporting forms include:

- Form 1040
- W-2
- Form 1099-G

Special Instructions:

- Itemized deductions split between primary and secondary tax
- New Markets Development Program credit on spouse's side only

740

42A740

Department of Revenue

KENTUCKY  
INDIVIDUAL INCOME TAX RETURN  
Full-Year Residents OnlyKentucky  
UNBROKEN SPIRIT  
2012

For calendar year or other taxable year beginning \_\_\_\_\_, 2012, and ending \_\_\_\_\_, 20\_\_\_\_.

<b>A. Spouse's Social Security Number</b>	<b>B. Your Social Security Number</b>
_____	_____
Name—Last, First, Middle Initial (Joint or combined return, give both names and initials.)	
Mailing Address (Number and Street including Apartment Number or P.O. Box)	
City, Town or Post Office	State ZIP Code

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## FILING STATUS (see instructions)

- 1 ☐ Single
- 2 ☐ Married, filing separately on this combined return. (If both had income.)
- 3 ☐ Married, filing joint return.
- 4 ☐ Married, filing separate returns. Enter spouse's Social Security number above and full name here. \_\_\_\_\_

## POLITICAL PARTY FUND

Designating \$2 will not change your refund or tax due.

- |                       |                              |                              |
|-----------------------|------------------------------|------------------------------|
|                       | <b>A. Spouse</b>             | <b>B. Yourself</b>           |
| <b>Democratic</b>     | (1) <input type="checkbox"/> | (4) <input type="checkbox"/> |
| <b>Republican</b>     | (2) <input type="checkbox"/> | (5) <input type="checkbox"/> |
| <b>No Designation</b> | (3) <input type="checkbox"/> | (6) <input type="checkbox"/> |

## INCOME/TAX

	<b>A. Spouse (Use if Filing Status 2 is checked.)</b>	<b>B. Yourself (or Joint)</b>
5 Enter amount from federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4. (If total of Columns A and B is \$30,657 or less, you may qualify for the Family Size Tax Credit. See instructions.)	00	00
6 Additions from Schedule M, line 8	00	00
7 Add lines 5 and 6	00	00
8 Subtractions from Schedule M, line 20	00	00
9 Subtract line 8 from line 7. This is your <b>Kentucky Adjusted Gross Income</b>	00	00
10 <b>Itemizers:</b> Enter itemized deductions from Kentucky Schedule A. <b>Nonitemizers:</b> Enter \$2,290 in Columns A and/or B	00	00
11 Subtract line 10 from line 9. This is your <b>Taxable Income</b>	00	00
12 Enter tax from Tax Table, Computation or Schedule J. Check if from Schedule J <input type="checkbox"/>	00	00
13 Enter tax from Form 4972-K <input type="checkbox"/> ; Schedule RC-R <input type="checkbox"/>	00	00
14 Add lines 12 and 13 and enter total here	00	00
15 Enter amounts from page 3, Section A, lines 22A and 22B	00	00
16 Subtract line 15 from line 14. If line 15 is larger than line 14, enter zero	00	00
17 Enter personal tax credit amounts from page 3, Section B, lines 4A and 4B	00	00
18 Subtract line 17 from line 16. If line 17 is larger than line 16, enter zero	00	00
19 Add tax amount(s) in Columns A and B, line 18 and enter here		00
20 Check the box that represents your total family size (see instructions before completing lines 20 and 21)		1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/>
21 Multiply line 19 by <b>Family Size Tax Credit</b> decimal amount ____ (____%) and enter here		00
22 Subtract line 21 from line 19		00
23 Enter the <b>Education Tuition Tax Credit</b> from Form 8863-K		00
24 Subtract line 23 from line 22		00
25 Enter <b>Child and Dependent Care Credit</b> from federal Form 2441, line 9 x 20% (.20)		00
26 <b>Income Tax Liability.</b> Subtract line 25 from line 24. If line 25 is larger than line 24, enter zero		00
27 Enter <b>KENTUCKY USE TAX</b> due on Internet, mail order, or other out-of-state purchases (see instructions)		00
28 Add lines 26 and 27. Enter here and on page 2, line 29		00

Attach Form W-2(s), Other Supporting Statement(s) and Payment Here—Staple to Top Page Only



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**REFUND/TAX PAYMENT SUMMARY**

29	Enter amount from page 1, line 28. This is your <b>Total Tax Liability</b> .....	• 29		00
30	(a) Enter <b>Kentucky income tax withheld</b> as shown on <b>attached</b> 2012 Form W-2(s) and other supporting statements .....	• 30(a)		00
	(b) Enter 2012 Kentucky estimated tax payments.....	• 30(b)		00
	(c) Enter 2012 refundable certified rehabilitation credit (KRS 141.382(1)(b)) .....	• 30(c)		00
	(d) Enter 2012 film industry tax credit (KRS 141.383) .....	• 30(d)		00
31	Add lines 30(a) through 30(d) .....	• 31		00
32	If line 31 is larger than line 29, enter <b>AMOUNT OVERPAID</b> (see instructions) .....	32		00
<i>Fund Contributions; See instructions.</i>				
33	<b>Nature and Wildlife Fund</b> ..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other .....	• 33		00
34	<b>Child Victims' Trust Fund</b> ..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other .....	• 34		00
35	<b>Veterans' Program Trust Fund</b> ..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other .....	• 35		00
36	<b>Breast Cancer Research/Education Trust Fund</b> ..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other .....	• 36		00
37	Add lines 33 through 36 .....	37		00
38	Amount of line 32 to be <b>CREDITED TO YOUR 2013 ESTIMATED TAX</b> .....	• 38		00
39	Subtract lines 37 and 38 from line 32. Amount to be <b>REFUNDED TO YOU</b> .....	REFUND • 39		00
40	If line 29 is larger than line 31, enter <b>ADDITIONAL TAX DUE</b> .....	• 40		00
41	(a) Estimated tax penalty and/or interest. <input type="checkbox"/> <b>Check if Form 2210-K attached</b> ...	41(a)		00
	(b) Interest .....	41(b)		00
	(c) Late payment penalty .....	41(c)		00
	(d) Late filing penalty.....	41(d)		00
42	Add lines 41(a) through 41(d). Enter here.....	• 42		00
43	Add lines 40 and 42 and enter here. This is the <b>AMOUNT YOU OWE</b> .....	OWE 43		00

- Make check payable to **Kentucky State Treasurer** or visit [www.revenue.ky.gov](http://www.revenue.ky.gov) for more options.
- Write your Social Security number and "KY Income Tax—2012" on the check.

OFFICIAL USE ONLY

PWR

**SECTION A—BUSINESS INCENTIVE AND OTHER TAX CREDITS**

	A. Spouse		B. Yourself	
1 Enter nonrefundable limited liability entity credit (KRS 141.0401(2)) .....	1	00	1	00
2 Enter Kentucky small business investment credit .....	2	00	2	00
3 Enter skills training investment credit (attach copy(ies) of certification) .....	3	00	3	00
4 Enter nonrefundable certified rehabilitation credit (KRS 171.397(1)(a)) .....	4	00	4	00
5 Enter credit for tax paid to another state ( <b>attach copy of other state's return(s)</b> ) .....	5	00	5	00
6 Enter unemployment credit (attach Schedule UTC) .....	6	00	6	00
7 Enter recycling and/or composting equipment credit (attach Schedule RC) .....	7	00	7	00
8 Enter Kentucky investment fund credit (attach copy(ies) of certification) .....	8	00	8	00
9 Enter coal incentive credit.....	9	00	9	00
10 Enter qualified research facility credit (attach Schedule QR).....	10	00	10	00
11 Enter GED incentive credit (attach Form DAEL-31).....	11	00	11	00
12 Enter voluntary environmental remediation credit (attach Schedule VERB).....	12	00	12	00
13 Enter biodiesel and renewable diesel credit.....	13	00	13	00
14 Enter environmental stewardship credit.....	14	00	14	00
15 Enter clean coal incentive credit.....	15	00	15	00
16 Enter ethanol credit (attach Schedule ETH).....	16	00	16	00
17 Enter cellulosic ethanol credit (attach Schedule CELL) .....	17	00	17	00
18 Enter energy efficiency products credit (attach Form 5695-K) .....	18	00	18	00

Continue to page 3 to complete Section A



SECTION A—BUSINESS INCENTIVE AND OTHER TAX CREDITS (continued)		A. Spouse		B. Yourself	
19	Enter railroad maintenance and improvement credit (attach Schedule RR-1) .....	19	00	19	00
20	Enter Endow Kentucky credit (attach Schedule ENDOW) .....	20	00	20	00
21	Enter New Markets Development Program credit .....	21	00	21	00
22	Add lines 1 through 21, Columns A and B. <b>Enter here and on page 1, line 15</b> .	22	00	22	00

SECTION B—PERSONAL TAX CREDITS		Check Regular	Check both if 65 or over	Check both if blind									
1	(a) Credits for yourself:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1 Enter number of boxes checked on line 1 .....								
	(b) Credits for spouse:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>									
2	Dependents:				2 Enter number of dependents who:								
First name	Last name	Dependent's Social Security number	Dependent's relationship to you	Check if qualifying child for family size tax credit	<ul style="list-style-type: none"> <li>lived with you .....</li> <li>did not live with you (see instructions) .....</li> <li>other dependents .....</li> </ul>								
				<input type="checkbox"/>									
				<input type="checkbox"/>									
				<input type="checkbox"/>									
				<input type="checkbox"/>									
3	Add total number of credits claimed on lines 1 and 2. <i>If married filing separately on a combined return (Filing Status 2), each taxpayer must claim his or her own credits from line 1, divide the credits on line 2, and enter the totals in Boxes 3A and 3B. All other filers enter the amount from line 3 in Box 3B</i> .....				3 Enter total credits .....								
4	Multiply credits on line 3A by \$20 and enter on line 4A. Multiply credits on line 3B by \$20 and enter on line 4B. <b>Enter here and on page 1, line 17, Columns A and B</b> .....				<table border="1"> <thead> <tr> <th>Spouse</th> <th>Yourself</th> </tr> </thead> <tbody> <tr> <td>•3A</td> <td>•3B</td> </tr> <tr> <td>x \$20</td> <td>x \$20</td> </tr> <tr> <td>4A</td> <td>4B</td> </tr> </tbody> </table>	Spouse	Yourself	•3A	•3B	x \$20	x \$20	4A	4B
Spouse	Yourself												
•3A	•3B												
x \$20	x \$20												
4A	4B												

**SECTION C—FAMILY SIZE TAX CREDIT** (List the name and Social Security number of qualifying children that are not claimed as dependents in Section B.)

First name	Last name	Social Security number	First name	Last name	Social Security number

Attach a complete copy of federal Form 1040 if you received farm, business, or rental income or loss. If not required, check here. ☐

I, the undersigned, declare under penalties of perjury that I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I also understand and agree that our election to file a combined return under the provisions of Regulation 103 KAR 17:020 will result in refunds being made payable to us jointly and in each of us being jointly and severally liable for all taxes accruing under this return.

Your Signature (If joint or combined return, both must sign.) Spouse's Signature Date Signed

( )

Telephone Number (daytime)

Typed or Printed Name of Preparer Other than Taxpayer I.D. Number of Preparer Date

Firm Name EIN Date

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6 / 27 / 12

Mail to: **REFUNDS** Kentucky Department of Revenue, Frankfort, KY 40618-0006.



**PAYMENTS** Kentucky Department of Revenue, Frankfort, KY 40619-0008.

**SCHEDULE A****Form 740**

42A740-A

Department of Revenue

**KENTUCKY ITEMIZED DEDUCTIONS**

➤ See instructions.

➤ Attach to Form 740.

**2012**

Enter name(s) as shown on Form 740, page 1.

Your Social Security Number

<b>Medical and Dental Expenses</b>	<b>Do not include expenses reimbursed or paid by others.</b>				
	1. Medical and dental expenses.....	1			
	2. Enter 7.5% (.075) of the amount from Form 740, line 9.....	2			
	3. <b>Total medical and dental.</b> Subtract line 2 from line 1. If zero or less, enter -0-.....		➤	3	00
<b>Taxes</b>  <i>Note: Sales and use taxes and new motor vehicle taxes are not deductible.</i>	4. Local income taxes (do not include state income tax).....	4			
	5. Real estate taxes.....	5			
	6. Personal property taxes.....	6			
	7. Other taxes (list) .....	7			
	8. <b>Total taxes.</b> Add lines 4 through 7. Enter here .....	➤	8		00
<b>Interest Expense</b>  <i>Note: Personal interest is not deductible.</i>	9. Home mortgage interest and points reported to you on federal Form 1098 .....	9			
	10. Home mortgage interest not reported to you on federal Form 1098 (if paid to an individual, show that person's name, identifying number and address) .....	10			
	<b>See instructions for lines 11 and 12.</b>				
	11. Points not reported to you on federal Form 1098 .....	11			
	12. Qualified mortgage insurance premiums .....	12			
	13. Investment interest (attach federal Form 4952 if required) .....	13			
	14. <b>Total interest.</b> Add lines 9 through 13. Enter here .....	➤	14		00
<b>Contributions</b>  <i>Note: For any contribution of \$250 or more, see instructions.</i>	15. Contributions by cash or check.....	15			
	16. Other than cash or check (attach federal Form 8283 if over \$500) .....	16			
	17. Artistic charitable contributions deduction (attach copy of appraisal) .....	17			
	18. Carryover from prior year.....	18			
	19. <b>Total contributions.</b> Add lines 15 through 18. Enter here .....		➤	19	00
<b>Casualty and Theft Losses</b>	20. Enter amount from attached federal Form 4684, Section A, line 16.....	20			
	21. Enter 10% (.10) of the amount from Form 740, line 9.....	21			
	22. <b>Total casualty or theft loss(es).</b> Subtract line 21 from line 20. If zero or less, enter -0- .....	➤	22		00
<b>Job Expenses and Most Other Miscellaneous Deductions</b>	23. Unreimbursed employee expenses—job travel, union dues, job education, etc. (attach Form 2106 or 2106-EZ if applicable) list .....	23			
	24. Tax preparation fees .....	24			
	25. Other (investment, safe deposit box, etc.) list .....	25			
	26. Add the amounts on lines 23, 24 and 25. Enter here .....	26			
	27. Enter 2% (.02) of the amount from Form 740, line 9 .....	27			
	28. <b>Total.</b> Subtract line 27 from line 26. If zero or less, enter -0-.....	➤	28		00
	29. Other (see instructions) .....	➤	29		00
<b>Total Itemized Deductions</b>	30. Add lines 3, 8, 14, 19, 22, 28 and 29. Enter here .....		➤	30	00

★ If single or married filing jointly, enter the total itemized deductions from line 30 on Form 740, line 10, column B.

★ All others go to page 2.



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**PART I—DIVIDING DEDUCTIONS BETWEEN SPOUSES**

Use this schedule if married filing separately on a combined return.

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1. Total itemized deductions from page 1, line 30..... \_\_\_\_\_
  2. Percent of income (Form 740, line 9, Column A) to total income (Form 740, total of line 9, Columns A and B) ..... \_\_\_\_\_ %
  3. Percent of income (Form 740, line 9, Column B) to total income (Form 740, total of line 9, Columns A and B) ..... \_\_\_\_\_ %
  4. Percent on line 2 times total deductions entered on line 1 (enter here and on Form 740, line 10, Column A)..... \_\_\_\_\_
  5. Percent on line 3 times total deductions entered on line 1 (enter here and on Form 740, line 10, Column B)..... \_\_\_\_\_
-

# SCHEDULE M



# 2012

Form 740  
42A740-M

## KENTUCKY FEDERAL ADJUSTED GROSS INCOME MODIFICATIONS

Department of Revenue

► Attach to Form 740.

Enter name(s) as shown on tax return.

Your Social Security Number

### PART I ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

- 1 Enter interest income from bonds issued by other states and their political subdivisions.....
- 2 Enter self-employed health insurance deduction from federal Form 1040, line 29.....
- 3 Enter resident adjustment from partnerships, fiduciaries and S corporations, Schedule K-1 .....
- 4 Enter federal depreciation from Form 4562.....
- 5 Enter federal Net Operating Loss .....
- 6 Enter federal domestic production activities deduction from federal Form 8903, line 25.....
- 7 Other additions (list and enter total):  
(a) \_\_\_\_\_  
(b) \_\_\_\_\_  
(c) \_\_\_\_\_
- 8 Total Additions. Enter here and on Form 740, page 1, line 6.....

### A. Spouse (Use if Filing Status 2 is checked.)

### B. Yourself (or Joint)

1		00	1		00
2		00	2		00
3		00	3		00
4		00	4		00
5		00	5		00
6		00	6		00
7		00	7		00
8		00	8		00
9		00	9		00
10		00	10		00
11		00	11		00
12		00	12		00
13		00	13		00
14		00	14		00
15		00	15		00
16		00	16		00
17		00	17		00
18		00	18		00
19		00	19		00
20		00	20		00

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### PART II SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

- 9 Enter state income tax refund or credit reported as income on federal Form 1040 .....
- 10 Enter interest income from U.S. government bonds and securities.....
- 11 Enter excludable amount of retirement income (attach Schedule P if more than \$41,110) .....
- 12 Enter taxable amount of Social Security and Railroad Retirement Board benefits from federal Form 1040, line 20(b) (1040A, line 14(b)) .....
- 13 Enter long-term care insurance premiums.....
- 14 Enter health insurance premiums not previously deducted from income. Do not include premiums paid with pretax dollars (cafeteria plan).....
- 15 Enter resident adjustment from partnerships, fiduciaries and S corporations, Schedule K-1 .....
- 16 Enter Kentucky depreciation from revised Form 4562 .....
- 17 Enter Kentucky Net Operating Loss .....
- 18 Enter Kentucky domestic production activities deduction (see instructions).....
- 19 Other subtractions (list and enter total):  
(a) \_\_\_\_\_  
(b) \_\_\_\_\_  
(c) \_\_\_\_\_
- 20 Total Subtractions. Enter here and on Form 740, page 1, line 8.....





22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN)				1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld	
				5 Medicare wages and tips		6 Medicare tax withheld	
				7 Social security tips		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial      Last name      Suff.				11 Nonqualified plans		12a	
				13 Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 state      Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120  <b>2012</b>  Form <b>1099-G</b>	
		\$		
		2 State or local income tax refunds, credits, or offsets		
		\$		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld	
			\$	
RECIPIENT'S name  Street address (including apt. no.)  City, state, and ZIP code		5 ATA/VRTAA payments	6 Taxable grants	
		\$	\$	
		7 Agriculture payments	8 If checked, box 2 is trade or business income <input type="checkbox"/>	
		\$		
Account number (see instructions)		9 Market gain		
		\$		
		10a State	10b State identification no.	11 State income tax withheld
				\$

**Certain  
Government  
Payments**

**Copy B  
For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form **1099-G**

(keep for your records)

Department of the Treasury - Internal Revenue Service

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning

, 2011, ending

, 20

See separate instructions.

Your first name and initial

Last name

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

**Presidential Election Campaign**Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Foreign country name

Foreign province/county

Foreign postal code

**Filing Status**1 ☐ Single2 ☐ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child

Check only one box.

**Exemptions**6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6a . . . . .b ☐ Spouse . . . . .**c Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed . . . . .

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you  
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .

8a **Taxable** interest. Attach Schedule B if required . . . . .b **Tax-exempt** interest. Do not include on line 8a . . . . .

8b

9a Ordinary dividends. Attach Schedule B if required . . . . .

b Qualified dividends . . . . .

9b

10 Taxable refunds, credits, or offsets of state and local income taxes . . . . .

11 Alimony received . . . . .

12 Business income or (loss). Attach Schedule C or C-EZ . . . . .

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐

14 Other gains or (losses). Attach Form 4797 . . . . .

15a IRA distributions . . . . .

15a

b Taxable amount . . . . .

16a Pensions and annuities . . . . .

16a

b Taxable amount . . . . .

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F . . . . .

19 Unemployment compensation . . . . .

20a Social security benefits . . . . .

20a

b Taxable amount . . . . .

21 Other income. List type and amount . . . . .

22 Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

**Adjusted Gross Income**

23 Educator expenses . . . . .

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ . . . . .

25 Health savings account deduction. Attach Form 8889 . . . . .

26 Moving expenses. Attach Form 3903 . . . . .

27 Deductible part of self-employment tax. Attach Schedule SE . . . . .

28 Self-employed SEP, SIMPLE, and qualified plans . . . . .

29 Self-employed health insurance deduction . . . . .

30 Penalty on early withdrawal of savings . . . . .

31a Alimony paid b Recipient's SSN ▶

32 IRA deduction . . . . .

33 Student loan interest deduction . . . . .

34 Tuition and fees. Attach Form 8917 . . . . .

35 Domestic production activities deduction. Attach Form 8903 . . . . .

36 Add lines 23 through 35 . . . . .

37 Subtract line 36 from line 22. This is your **adjusted gross income** ▶